


McGill Daily

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MONTREAL, THURSDAY, JANUARY 31, 1918.

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INTERESTING ACCOUNT OF AIR SERVICE

Phil. Fisher, Arts '15, Wins D.S.O.

MEETS MANY MCGILL MEN.

—Lieut. Chisholm Receives D. S. C.

Last evening Flight Lieut. F. J. F. Chisholm, of the R.N.A.S., who is home on leave, described many interesting facts regarding the Air Service to a Daily correspondent who called upon him. Lieut. Chisholm was a member of the Class of Arts '18, and enlisted in the month of August, 1915. When questioned about McGill men overseas he stated that he was always meeting them. Phil. Fisher, Arts '15, was in the same branch of the service as he was, but he has recently been wounded in the knee while flying, and has received the D.S.O.

Lieut. Chisholm, after enlisting, trained in Toronto, and later at Newport News. He then went to England, where he spent five months more training, after which he was sent to France in connection with the R. N. A. S. He was attached to that branch of the service which was concerned with photographing over the German lines. Usually two trips are made over the lines every day, about two hours being spent in the air at each flying. There often are a number of machines that go out on these expeditions in order to safely combat the German planes, which, it may be stated, are often superior in numbers to our machines. Whenever an opportunity to safely attack a German plane is offered, the aviator tries to approach as close as possible to the German. Sometimes they are able to get within 20 yards of the enemy without being noticed. In this case it is practically certain that the German will not return to his base. Not only can the observer direct a machine gun on the enemy plane, but also the pilot has a gun, which he is able to manipulate while running his machine. Whenever a fight is undertaken the pilot tries to rise to an advantageous position over the enemy machine. This often necessitates rising to a very high altitude, with the result that special electrical appliances have to be used in order to combat the intense cold. Before each flight the machines must be tested, and they also have to be thoroughly overhauled after about sixty hours in use.

Lieut. Chisholm stated that the life in the Air Service was much more interesting than in any other branch of the service, and that although there were a number of casualties, he did not think that these were as many in numbers as in the other branches of the Army. They also have fixed hours for working, and usually have their evenings free. Every three months they are granted ten days' leave, and as a result a very interesting and desirable way of taking an active part in the war is presented.

Lieut. Chisholm stated that he noticed a great change in London recently. He reported it very quiet there and that there was a very noticeable shortage of food in the Capital City. While in London recently Lieut. Chisholm met his brother, Duncan, who was in Arts '20 last year, and who is now connected with the McGill Siege Battery Draft. At that time the draft had not left England for the front.

Regarding the D.S.C. which he has been decorated with, Lieut. Chisholm was unwilling to say anything further than the bare fact that he had received the decoration, which no doubt was well-deserved, and for long active service in the present struggle.

Athletes will no longer be exempted from military training at Pennsylvania University. This ruling has been adopted in consideration of the 60 per cent. increase in football profits that formerly helped support minor sports which may now be discontinued.

WHAT'S ON.

TO-DAY.

8 p.m.—"A" Certificate Drill at Craig St. Drill Hall.

COMING.

Feb. 1.—Track Club picture at Gordon's studio.
Feb. 2.—Medical Society Dinner.
Feb. 4.—City League Hockey.
Feb. 5.—Glee Club practice, 8 p.m.
Feb. 6.—Junior Sophomore Debate, R.V.C.
Feb. 6.—First "B" Cert. Lecture for students.
Feb. 12.—Rev. Geo. Adam on "With Harry Lauder at the Front."

FORMER STUDENT IS AWARDED M.B.E.

Former R. V. C. Student Receives Distinction for War Work.

Word has been received of distinction conferred on Miss Alice Vivert Douglas, who entered the R. V. C. in the fall of 1912, and left during her third year to take up patriotic work in England, in the statistical department of the Recruiting Office, under General Geddes, Director General of Recruiting. This office is located in the National Liberal Club, on Northumberland Avenue, London.

In a letter to the Rev. Dr. Patterson, of Montreal, Miss Alice Vivert Douglas, who has been doing war work in England for some time past, reports that she has received the distinction of M.B.E., that is, Member of the Most Excellent Order of the British Empire. Miss Douglas has been an assistant in the statistical department of the National Service Department under Sir Auckland Geddes, and her decoration has been conferred for consistent good work there. Lieut. Charles Vivert Douglas, an officer in the Northumberland Fusiliers, and brother of Miss Douglas, has received the Military Cross, conferred in the Imperial New Year's honors list.

Both are grandchildren of the late Dr. Douglas, at one time president of the Wesleyan College of McGill.

FOOD PRICES IN CANADA.

In proportion to wages, prices of food are lower in Canada than in any other country. Official figures have been published in The Canadian Food Bulletin, showing that food prices here are much lower than in Europe, and considerably lower than in the United States. This is the case, because our Canadian cities and towns are smaller and closer to the sources of supply — because Canadian consumers actually are closer to the land than the people of any other country. We are prosperous as a result of war orders, and, at the same time, we buy our food cheaper than other countries, because we pay less for freight and distribution charges. Production is the crux of the food problem. Twenty years ago in Canada there were three people on the land raising foodstuff to every two who lived in cities and towns. To-day that proportion is just reversed. Is it any wonder that food is scarce and prices high? The remedy is obvious — become a producer. It is true that Canada is better off in this respect than other countries at the present time, but even Canada has been getting away from the land.—Canadian Municipal Journal.

FUNERAL OF MARCEL BEULLOC.

The funeral of Marcel Beulloc, formerly a special lecturer on Structural Engineering at McGill will take place this morning from his residence, 460 Mount Stephen Avenue. He was born in France, but came to Canada at an early age. When the war broke out, Mr. Beulloc, together with his brother, Mr. Pierre Beulloc, K.C., offered his services to his country, and returned from France a few months ago on leave of absence in order to superintend munition work.

Minnesota University students in the service will receive medals, as a token of their patriotism, from the faculty and present student body, following the custom of 1898, when medals were sent to Minnesota men in the Spanish-American war.

PROMINENT SCIENCE MAN WRITES HOME

Letter Received by H. A. Melville, Secretary of Students' Society

WALTER S. SUTHERLAND.

Asks for Dailies — Had Many Narrow Escapes at Hill 70.

The following letter has been received from Walter S. Sutherland, of the class of Science 1916, who is at present convalescing in England. When at McGill he was treasurer of the Science Undergrad in 1914-15, and was widely known in student circles. No. 7, Sheatham Hall, Exeter, South Devon, England, Jan. 14, 1918.

Dear —, Having a few spare moments before dinner, I thought I would drop you a line.

Just at present I'm in an Officers' Hospital at the above address, having been wounded on the 4th at Hill 70, Lens, by a 4.1 shell, which landed about 5 feet away, nearly stunning me, a piece going into my arm, and another lodging in my ear. Both places have been removed, however, and I'm over here convalescing, and am getting along beautifully and very thankful. I can assure you, that I came off so lightly.

When coming through the Clearing Hospital on a stretcher, I looked up, and who should I see but Jock Affleck. Do you remember him? Med. '16, I think. Was over in France for about 10 months with the Pioneers, doing everything, from barbed wire entanglements to dug-outs. Don't know when I'll be going back; expect it won't be for 5 or 6 weeks.

Well, enough about myself; how is everything going on at Old McGill? Good old days! I wish I were back again; however, I suppose we can't always have good times. And the Union, how are things there? Very quiet, I suppose. And the Daily, which really brings me to the real reason of writing you. I've heard of that Christmas number, and I'm going to ask you if you will try to get me that number, and also the number in which my letter to Dr. Adams was printed. I hope this won't inconvenience you, Old Boy, and thank you ever so much. Best of luck to you, and if you ever have time to write me,

Yours sincerely,
WALTER S. SUTHERLAND.
Sci. 16.

A RENUNCIATION.

We are done with "Steak and On-

ions." Juicy joints are but a dream, And we groan to think a moment Say, of "Strawberries and Cream."

"Apple Pie" is long forgotten In the shadows of the Past; While a cup of home-made coffee— Well, I'm going far too fast.

For we've lots of beans and mutton, Greasy gristle, and of ham, And over all, we've tons and tons Of "Plum and Apple" Jam.

They give us jam for breakfast, They give us jam for tea; But oh, how we would praise the King For a bit of "Strawberry"

If it isn't "Plum and Apple," Why, its "Apple Jam and Plum"; Until we wonder and surmise Where it can all come from.

And when this War is over, No one will care a — Eat beans and beef, but never, never, "Plum and Apple" Jam! —A. M. C.

Washington University has raised its new service flag upon the north tower. An impressive ceremony was made of the event. On the south tower floats the Stars and Stripes.

Students at the University of Wisconsin have a melting pot into which they put all old bits of jewelry and scraps of gold and silver. The contents are to be sold for the benefit of French orphans.

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Skating Party & Dance Next Wednesday

The third of the series of Skating Parties and Dances will be held on Wednesday next, February 6th. The change in the day from Friday to Wednesday is made on account of so many conflicting events being held on Friday nights. It is felt that the change will afford a great many students the opportunity of taking in these "shines." A very noticeable feature of the last event was the large number of Medical students present, fully 75 per cent. of the men present being Meds. Now you Engineers and Arts men, are you going to be outdone by the Meds., and allow it to be said that Medicine is the only faculty supporting student activities. If you are not sure of knowing many who are coming, make up your own party and come together.

At the last event twenty minutes' improvement was shown in the time of the starting of dancing, and for the third party it has been decided, to call the event for 7.45 p.m., to make sure of the dancing starting sharp on time.

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Editor in charge of this issue—H. A. Aylen.

MONTREAL, THURSDAY, JANUARY 31, 1918.

WHAT THE UNIVERSITY OFFERS.

There is a saying of Heraclitus of Ephesus, which is of far-reaching significance: "Much learning does not instruct the mind, else it had instructed Hesiod, Pythagoras, Xenophanes, and Hecataeus. The only wisdom is to know the reason that reigns over all." It is not, in other words, any mere accumulation of book learning that will enable us to rid ourselves of the narrow and abstract conceptions which rise up like spectres to bar our advance. It is the larger outlook which comes from mastery and comprehension, and which shows that it is our grip upon the realities that counts most of all. Much that passes for learning is transitory and futile. Often our seeking after knowledge lacks objective and definition. We forget that in a very real sense all knowledge implies self-limitation. In science as in everything else, it is true that he who would accomplish anything must limit himself. To get his mathematical structures clearly before his mind, the mathematician limits himself. He abstracts his attention from every phrase of existence save the quantities and rates of change, or whatever it may be that at the time he is particularly interested in. He thus organizes his mind and his work.

It is this training that the college aims at. To send forth graduates whose education consists in having learned facts, can never be the aim of our colleges. By our training we must be fitted to "fit in." Courses in classics may serve a good end, but unless a man is thereby trained for something greater than the abstract knowledge "of dead men's opinions, which he cites with a petulant and peevish authority that will not brook contradiction," his training is lacking in essentials. Probably William DeWitt Hyde, in his book entitled "The College Man and the College Woman," has given us as clear a definition (as we can desire) of college training from the aspect of both student and institution.

"To be at home in all lands and all ages; to count Nature a familiar acquaintance, and Art an intimate friend; to gain a standard for the appreciation of other men's work, and the criticism of your own; to carry the keys of the world's library in your pocket, and feel its resources behind you in whatever task you undertake; to make hosts of friends among the men of your own age, who are to be leaders in all walks of life; to lose yourself in generous enthusiasms and co-operate with others for common ends; to learn manners from students who are gentlemen, and form character under professors who are Christians—this is the offer of the college for the best four years of your life."

FEW PRESENT AT ECONOMICS CLUB MEETING

(Continued.)

A distinction was made between taxing incorporated companies and taxing individuals. The former are more heavily taxed on account of the fact that the actual amount of capital invested in their undertakings is in most cases impossible to be got at. "A tax of 25 per cent is levied on the net profits in excess of 7 per cent, on the paid-up capital of all incorporated for every accounting period ending after Dec. 31st, 1914." In the case of individuals the same tax is levied on the net profits in excess of 10 per cent, on the capital invested in their businesses. The obvious defect in this tax is the premium it pays to over-capitalization.

The total revenue for the fiscal year ending March 31st, 1917, was \$232,100,000, which represents an increase of \$80,000,000 over the revenue of the previous year, 1916, and of \$99,000,000 over that of 1915. The increase was mainly due to an increase of \$35,000,000 in customs receipts and to the revenue of about \$12,000,000 received from the Business Profits War Tax. Expenditures on Consolidated Fund, Capital and War Accounts amounted to \$145,000,000, \$27,000,000, and \$217,000,000 respectively. There was thus a surplus of \$60,000,000, but owing to the large increase in war expenditure there was a total deficit of \$157,000,000, to which must be added war expenditures from Jan. 20, 1917, to Mar. 31, 1917, which will probably amount to between \$45,000,000 and \$50,000,000. The total deficit for 1917 will then very likely amount to over \$200,000,000.

The financial arrangements which the Government made for 1917 in-

cluded the following, first the Imperial Government agreed to lend the Canadian Government £30,000,000 in instalments of not more than £2,500,000 per month. The Canadian Government, however, did not take advantage of this offer, but secured sufficient money first by floating a loan of \$75,000,000 in New York, secondly by floating a Domestic War Loan of \$100,000,000 in September, 1916, when it was more than doubly over-subscribed, and lastly by floating a third Domestic War Loan in March, 1917, when over \$260,000,000 were subscribed. Thus for the first time the Canadian Government had obtained sufficient money in Canada to finance all its undertakings. In addition to this, to aid the Imperial Government in purchasing munitions and other war supplies in Canada, two loans, the first of \$50,000,000, and the second of \$75,000,000, were made to the Imperial Government from the first and second Domestic War Loans respectively.

In introducing the Budget for 1917-18 the Finance Minister announced that the Government's policy would be first to fund the war indebtedness and postpone the maturities of the bonds issued on war expenditure to periods after the end of the war; and secondly to increase taxation and decrease ordinary and capital expenditure as much as possible, so that a large surplus might be obtained and used in paying as large a part as possible of the year's war expenditure. To increase the revenue the Finance Minister again had recourse to the Business Profits War Tax Act, 1916, which was amended in the following manner. All net profits up to 15 per cent, on the capital invested in the scope of the Act of 1916. Net profits in excess of 15 per cent, but not exceeding 20 per cent, of the capital were taxed 50 per cent, and net profits in excess of 20 per cent, were taxed 75 per cent. This amendment, it was provided, was to apply only to profits made from Dec. 31st, 1916, to Dec. 31st, 1917, when it automatically ceased to be in

CORRESPONDENCE.

The Daily is not responsible for the sentiments of letters published in the correspondence columns. Signed communications from graduates, undergraduates and members of the faculties will be placed in print if they are not of too great length.

Correspondents are requested to observe the unwritten law of the newspaper office—that they write upon ONE side of the paper ONLY. No communications will be admitted to this column without the name of the writer being attached for PUBLICATION.

To the members of the Students' Society:

Gentlemen: The present session has been, for the Daily, the most critical one since its inception, not only from the point of view of scarcity of news, but also through lack of experienced workers.

Practically the whole burden of bringing out the paper each day has been borne by five or six students, who have devoted their whole time to the work. Two men in particular have put in so far ninety nights' work on the paper.

These men now find it absolutely impossible to undertake this work, as not only is their standing in college in jeopardy, but the time has come when bodily health must be considered.

There are undoubtedly a number of men in college who have had some newspaper experience, and it is to these men that the Students' Council now issues an earnest appeal to come forward and volunteer their services.

The Students' Council has contracted to publish 126 issues. This issue makes the 96th, leaving 36 issues still to appear. When a small number of men have borne the work for 75 per cent, of the time, surely there are enough journalists in college to undertake the balance of 25 per cent.

The issue at stake is the honour of the whole Undergraduate body, for the Students' Council, in contracting for the issuance of the Daily, represented the whole student body.

Men who have the slightest experience are urged to come forward immediately. A. I. Smith, the President, or A. S. Noad, the Editor-in-Chief, will be in the Daily office today at 5 p.m., and will be pleased to give any information required, or welcome any volunteers.

All students are requested to give this matter their very earnest consideration, as the case is absolutely critical.

On behalf of the Students' Council,
H. H. PITTS,
President.

In July, 1917, following the passing by the Commons of the Military Service Act, an Income Tax Bill was introduced and later passed. Under it there is an exemption of \$1,500 in favour of all incomes of all unmarried men and widowers without dependent children, and of \$3,000 in favour of the incomes of all others. Incomes in excess of these exemptions are taxed in the following manner. First there is a straight 4 per cent. tax on the whole part of income in excess of the particular exemption. Then in addition to this 4 per cent. tax, super-taxes are levied in the following manner, where the income exceeds \$5,000, but does not exceed \$10,000, 2 per cent.; from \$10,000 to \$20,000, 5 per cent.; from \$20,000 to \$30,000, 8 per cent.; from \$30,000 to \$50,000, 10 per cent.; from \$50,000 to \$100,000, 15 per cent., and above \$100,000, 25 per cent., as the following table below shows:

Unmarried men and widowers without dependent children.		All Others.	
With an income.	Tax.	With an income.	Tax.
4% on excess of \$1,500 up to \$3,000	Super tax.	4% on excess of \$1,500 up to \$3,000	Super tax.
2% on excess of \$5,000 up to \$10,000		2% on excess of \$5,000 up to \$10,000	
5% on excess of \$10,000 up to \$20,000		5% on excess of \$10,000 up to \$20,000	
8% on excess of \$20,000 up to \$30,000		8% on excess of \$20,000 up to \$30,000	
10% on excess of \$30,000 up to \$50,000		10% on excess of \$30,000 up to \$50,000	
15% on excess of \$50,000 up to \$100,000		15% on excess of \$50,000 up to \$100,000	
25% on excess of \$100,000 up to \$200,000		25% on excess of \$100,000 up to \$200,000	

With an income.	Unmarried men and widowers without dependent children.	All Others.
\$3,000 pays	60	0
\$4,000 pays	100	40
\$5,000 pays	140	80
\$7,000 pays	240	180
\$10,000 pays	420	360
\$12,000 pays	600	540
\$15,000 pays	870	810
\$20,000 pays	1,320	1,260
\$30,000 pays	2,520	2,460
\$50,000 pays	5,320	5,260
\$75,000 pays	10,070	10,010
\$100,000 pays	14,820	14,760
\$150,000 pays	20,320	20,260
\$200,000 pays	43,820	43,760

Corporations and joint stock companies whose net earnings exceed \$3,000 are also subject to a tax of 4 per cent, on the net profits in excess of \$3,000, but to no super-taxes. According to a return brought down by the Minister of Finance in Parliament, the cost of the war up to July 20, 1917, amounted to \$223,000,000. By the same return the Minister of Finance showed that the financial relations between Canada and Great Britain were just after war broke out. At first the war expenditure of Canada was financed in a large degree by loans from the Imperial Treasury, and Canada was a debtor to Great Britain. Little by little, however, this position has changed, and on July 2, 1917, Great Britain was owing to Canada on open accounts over \$90,000,000. The most outstanding feature of the above survey of Canadian finance

since the war is the insufficiency of revenue to meet expenditure, and the consequent large borrowings that had to be made. This increased the net debt from \$335,900,000 in 1914 to \$984,000,000 in Nov., 1917, and by Mar. 31, 1918 it will probably reach between \$1,200,000,000 and \$1,300,000,000. This increase in the debt is due primarily, of course, to the large expenditure on War Account, but also among other reasons to the decline in the volume of dutiable imports in 1914 and 1915, which directly affected the revenue from customs. Thus the decrease in revenue from customs duties for the year 1914-15 amounted to \$30,000,000 (including \$8,000,000 derived from new customs duties of Aug., 1914). Again, customs receipts for the year 1915-16 were very small when we consider the increase in customs duties in Aug., 1914 (which over a full year was estimated to yield about \$14,000,000), and the additional horizontal tariff increase in February, 1915 (which was estimated to yield \$25,000,000 extra for a full year). For the fiscal year 1915-17 imports increased tremendously, and customs receipts reached the high mark of \$134,000,000. Despite this tremendous increase in revenue, it was not sufficient to pay off a very large part of the war expenditures of that year.

The financial war measures and policy of the Government have been criticized mainly on four grounds. In the first place it was held that, when the revenue decreased early in 1914, and later when Canada decided to actively participate in the war, immediate steps should have been taken to decrease expenditure, both ordinary and capital as much as possible. In place of this, however, there were many large and doubtful increases.

Dept.	Expend. for 1911-2.	Expend. for 1913-4.
Civil Govt.	\$4,774,678	\$5,607,794
Fisheries	843,856	1,229,519
Mines, Geol.	261,718	470,506
Immigration	1,364,999	1,893,297
Quarantine	182,392	212,927
Indians	1,756,565	2,282,470
Pub. Works	10,344,487	19,607,512
Customs	2,443,846	3,849,983
Dom. lands	2,277,099	3,286,480
Post office	9,172,035	12,822,058

It should be kept in mind when annual expenditures are compared, that those for 1914 cannot be taken as the pre-war standard to refer back to because of the very large increases in expenditures that were made since 1905, when the construction period, with large federal revenue, allowed much latitude in increasing expenditures. In 1911 the Liberal Government was displaced by the Conservative, who, on attaining office, developed a great taste for expenditure, both ordinary and capital. In proof of the latter statement, we have the fact that from Oct. 10, 1911 up to Feb. 9, 1915, 12,147 men were added to the Civil Service staff. The following extract from the Civilian, quoted by Prof. Skelton, bearing on this point, may also be of interest:

"We have nothing to do with apportioning the blame or glory of Civil Service administration as between the two parties in Parliament. But we have a responsibility as to the members of the organized, and indeed of the unorganized service as well. This responsibility prompts us, as a positive duty, to point out that the public service is over-manned to remarkable degree, and on account of the over-manning, of inefficient organization or duplication or other kinds of waste, there is a loss, conservatively estimated, of over \$5,000,000 a year."

Further proof that the above criticism was not groundless was shown when ordinary expenditure for 1915-16 was reduced by \$5,000,000 from \$135,500,000 in 1915 to \$130,500,000 in 1916, and in addition to this \$5,000,000 more should be added owing to the increase in interest charges charged to ordinary expenditure. Capital expenditures, too, were reduced from \$41,400,000 to \$38,500,000. In the following year (1916-17), a large reduction of over \$11,000,000 was made in capital expenditure.

In the second place the horizontal increase in the tariff rates on all articles, whether previously imported under duty or free from duty, was strenuously objected to, because it was held to be a measure of protection, and not one introduced in the interests of obtaining as large a revenue as possible. For had the latter been the purpose of the increase, changes in the tariff would have been made by considering each item in the tariff schedules by itself, and not en bloc. Moreover, the Finance Minister himself admitted that it was a protective and not a revenue measure when he said "the duties will stimulate industry and agriculture, and relieve unemployment." Such an increase in taxation on expenditures has only had the effect of compelling the poorer classes (through high prices) to bear a greater part than their just share of the taxes, because the expenditures of the lower classes, as is well known, represent a very large part of their incomes, whereas those of the richer classes form but a small part of their incomes.

In place of this increase in the tariff rates, a few direct taxes, such as taxes on incomes, land and inheritance were advocated. The Finance Minister had somewhat anticipated the suggestion of a federal income tax in his Budget Speech of Feb., 1915, where he fully gave his reasons for not levying such a tax. These he repeated in briefer form in his Budget Speeches of 1916 and 1917. His chief objections, briefly, were the existence of municipal and provincial income taxes, the constitutional limitation placed upon the Provinces, the cost of administration, the small yield possible, the future needs of the Provinces for larger funds, and lastly the fact that the income tax cannot here be levied on at the source. These objections have all been very exhaustively dealt with by Prof. Skelton, whose conclusion is that some of them are not so serious as would appear,

R. V. C. NOTES.

There will be a meeting of the R. V. C. Undergraduate Society to-day, at one o'clock, in the Common Room. Important business is to be discussed, and it is necessary that a quorum be present.

"LET'S WIN THE WAR."

FOOD SITUATION BECOMES GRAVE.

The food situation in the Allied countries of western Europe is graver than it has been at any time since the beginning of the war. Information has been received by the Food Controller which shows that the utmost effort must be made to increase spring acreage and to secure a much larger production of bread grains in 1918 than was done in 1917. Mr. Hoover has already pointed out that if ships have to be sent to more distant countries to carry foodstuffs to Europe, fewer ships will be available to carry soldiers and supplies from this continent, with a result that the continued participation of the United States and Canada in the war will be greatly hampered.

The situation has been thoroughly canvassed, and among those who have studied it, there is unanimous agreement that the only solution of the food problem is greater production in North America. In this connection it is especially important that the spring acreage sown in bread grains should be as large as it can possibly be made.

Every person who can possibly produce food must do so, no matter how small his or her contribution may be. Those who cannot produce food, can at least conserve it. The utmost economy is imperative. The situation today is critical and the world is rapidly approaching that condition when price will not be the most important question, but when even the people of Canada may be glad to eat any food which they can obtain. The successful prosecution of the war by the Allies will depend to a very large extent upon the extent of food production and food conservation this year by the people of North America.

WAR MENUS.

How to Save Wheat, Beef and Bacon for the men at the front, issued from the Office of the Food Controller for Canada.

MENU FOR FRIDAY.

Breakfast.	
Cornmeal Porridge.	Parsley Omelet
Toast	Tea or coffee.
Dinner.	
Fried Cod	Potatoes
Fruit Tart	
Supper.	
Cheese Relish on Toast	Plum Preserve
Emergency Biscuits	Tea
War Cake	

The recipes for Cheese Relish and War Cake, mentioned above, are as follows:

Cheese Relish—	
1 cup stale bread crumbs	
1 cup milk	
1 tablespoon butter	
½ cup grated cheese	
1 egg	
½ teaspoon salt	
Few grains cayenne	

Soak bread crumbs fifteen minutes in milk, melt the butter, add soaked crumbs, cheese, egg slightly beaten and seasonings. Cook three minutes, and pour over toasted crackers which have been spread sparingly with butter.

War Cake—

2 cups brown sugar	
1 teaspoon ground cinnamon	
2 cups hot water	
1 teaspoon ground cloves	
4 tablespoons lard	
1 cup raisins	
1 teaspoon salt.	

Bolt together for five minutes. Then cool and add 3 cups of flour, and 2 teaspoons soda dissolved in 1 teaspoon of hot water. Bake in two loaves in slow oven an hour and a quarter. (Wheat and meat saving recipes by Domestic Science Experts on the staff of the Food Controller's Office.)

A FAMOUS MCGILL GRAD.

Lt.-Col. R. A. Bowie, M.D., Med. '90, a practitioner in Brockville when he volunteered for overseas service shortly after the outbreak of war, has lately been given the post of officer commanding in surgery of No. 2 Canadian General Hospital in France. He was previously surgeon in chief of the Duchess of Connaught Hospital at Taplow, and also of the Moore Barracks Canadian Hospital before going to No. 1 Canadian General Hospital, France, in April last, from which he was transferred to No. 2 Hospital.

while the others are based on inaccurate data. What briefly are the merits of an income tax? In the first place it is the fairest test of a person's ability to pay. In the second place an income tax can be divided into a number of grades, and the higher incomes can be discriminated against by heavy super-taxes; and finally an income tax is felt, and people are bound to take more interest in their country's expenditure. In July, 1917, the Finance Minister, as we have seen, entirely changed his attitude (an occurrence on which his very warmly congratulated, especially by the Opposition members of Parliament), and introduced an income tax, the details of which have been stated above.

(To be Continued.)



The Royal Military College of Canada.

THERE are few national institutions of more value and interest to the country than the Royal Military College of Canada. Notwithstanding this, its object and the work it is accomplishing are not sufficiently understood by the general public.

The College is a Government Institution, designed primarily for the purpose of giving instructions in all branches of military science to Cadets and Officers of the Canadian Militia. In fact, it corresponds to Woolwich and Sandhurst.

The Commandant and military instructors are all officers on the active list of the Imperial Army, sent for the purpose, and there is in addition a complete staff of professors for the civil subjects which form such an important part of the College course. Medical attendance is also provided.

While the College is organized on a strictly military basis, the cadets receive a practical and scientific training in subjects essential to a sound modern education.

The course includes a thorough grounding in Mathematics, Civil Engineering, Surveying, Physics, Chemistry, French and English.

The strict discipline maintained at the College is one of the most valuable features of the course, and in addition, the constant practice of gymnastics, drills and outdoor exercises of all kinds, ensures health and excellent physical condition.

Commissions in all branches of the Imperial service and Canadian Permanent Force are offered annually. The diploma of graduation is considered by the authorities conducting the examination for Dominion Land Surveyor to be equivalent to a university degree, and by the Regulations of the Law Society of Ontario, it obtains the same exemptions as a B.A. degree.

The length of the course is three years in three terms of 9½ months each.

The total cost of the course, including board, uniform, instructional material, and all other charges, is \$800. The annual competitive examination for admission to the College, takes place in June at the headquarters of the several military districts.

For full particulars regarding this examination and for any other information, application should be made to the Secretary of the Militia Council, Ottawa, Ont., or to the Commandant, Royal Military College, Kingston, Ont.

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INDIVIDUAL STANDING IN THE CITY LEAGUE.

A decided change took place in the standing of the individual scorers in the City League, after last Monday's games. King, of the Shamrocks, by scoring four of his team's six goals, jumped into the lead with a total of ten. Laurendeau, of Laval, followed closely, when by notching three he increased his total to nine. Loneragan, of Loyola, jumped into third place, by obtaining credit for two scores. Behan, who was tied for first place last week, failed to score, and therefore dropped to fourth place.

Following are the scorers of two or more goals:

King.....Shamrocks	10
Laurendeau....Laval	9
Loneragan.....Loyola	7
Behan.....McGill	6
Slater.....Loyola	6
Dufresne.....Laval	4
Guevermont....Laval	3
Hughes.....McGill	3
Gallagher.....McGill	3
Godel.....National	3
Clement.....Loyola	2
Mowatt.....Loyola	2
Magee.....Loyola	2
Brunet.....National	2
Dineen.....Shamrock	2
Allan.....Shamrock	2

A DUBLIN IDOL—THE GARGOYLE.

In one of the miserable back streets of Dublin is a tall, grey house, with an arched door, over which hangs a gargoyle. For centuries he has been the grim guardian of that door, but now the sanitary inspectors have condemned the house, and both he and it will perish together. Look at him, passer-by, for he will soon be buried under a heap of crumbling brick and mortar. There he hangs, a contorted grin frozen on his twisted lips, while his sunken eyes gaze out mournfully into the squalid street. Those strange, pricked ears must have heard many an extraordinary tale; what sights have those stony eyes gazed on? Ah, if only those mute lips would tell us.

Legend says that this particular gargoyle was once a mighty wizard, an alchemist, who had discovered the secret of the "philosopher's stone," that marvellous stone that can change everything that it touches to pure gold. But the wizard used his power for evil, to corrupt men and to make himself powerful, so God changed him into the grey gargoyle of the door. It is a strange irony that he should gaze down upon that crowded street, where men toil year in and year out for that gold for which he bartered his soul. That house was not always tenanted by starved, ignoble wretches, nor was it always old and dilapidated. Once dainty dames and noble lords passed in and out of that door. Many a gay courtier has ridden up to the house to see his lady love's bright eyes peeping out of the window. The Lord Lieutenant himself has danced in those once magnificent rooms, where lovely ladies flirted their fans and simpered and cooed in stately minuets. Out in the street, ill-lighted as it was in

those times, bands of ruffians lay in wait for rash gentlemen reeling home unescorted from banquets where the wine had flowed rather too freely. Alas for the unfortunates who fell into their hands, for as often as not the fine courtier was a cold corpse in the morning.

Romance and mystery hang round that window, for it was out of it that one of the rebel leaders of '98 escaped, helped by his sweetheart. Now all is changed. The wind howls down the deserted street, like some evil spirit rejoicing in the desolation. The rain drizzles down drearily, monotonously, over everything. The plaster is dropping off the mildewed walls, while the gas lamps gleam fitfully on the squelching mud. Inside, emaciated, dirty children, clad in rags, huddle together in rooms where once My Lady painted her face and ogled handsome young gallants. Over all these things the gargoyle, hand on chin, sits and broods.—Alexandra College Magazine.

YALE ON SERVICE.

Eighty-seven per cent. of Yale's undergraduate society members are in war service. Of the 698 members of organizations of the classes of '18 and '19, 463 left college for service. Out of the 207 remaining in college 149 are in the R. O. T. C. or Yale naval training unit.

Not a single member of the baseball, hockey, or basketball teams is left and the percentage of absentees in other sports is almost 100 per cent. There are 1,581 undergraduates at Yale this year, compared with 2,470 last year. Of these 1,581 men nearly 1,000 are in the R. O. T. C. or Y. N. T. U. These organizations could not exist without the support given by the university faculty, some forty of whom are teaching military classes, in addition to their regular work.

There are more than 100 members of the Yale Alumni association in Seattle. Oliver H. Richardson, professor of European history, is president of the association.

SPRUCE FOR AEROPLANES.

An order-in-council of the provincial executive has just been passed which grants power to the Government to arrange with the Imperial Munitions Board for the immediate logging of spruce upon all vacant areas of crown lands and calls upon such holders at once to proceed with the necessary operations. Should the holders of licenses fail to comply with the order, the order-in-council makes provision for the Government entering upon the land to cut the timber. The spruce in question is required in the manufacture of aeroplanes and similar aircraft, and the Imperial Munitions Board has recently had a man travelling over the country, making the timber which was suitable for the required purpose.

The Hon. H. C. Brewster, Premier of British Columbia, has wired to the Premier of Canada, asking for co-operation and the support of the War Measures Act if necessary.

THE WEEK AT QUEEN'S.

The publication of registration for 1917-8 showed a decrease of 91 for this session, as compared with 1916-17.

Registration by Faculties.

ARTS.			
Intra Nural	236	367	
Extra	463	382	
No change in numbers			
Decrease	749	749	749
Science	68	90	68
Decrease	22		
Medicine	189	122	180
Decrease	32		
Education	118	99	118
Increase	19		
Banking	119	179	119
Decrease	40		

Registered in Faculties	9	13
Decrease	4	9

Ttl. decrease . 91 Ttl. registrat. 1225

The most important announcement in some weeks, was that made by the Registrar's Office recently. Dr. James Douglas, Chancellor of the University, has promised to donate \$500,000 to Queen's in four instalments of \$125,000, for each equivalent or greater sum, that the supporters of the University can obtain. If the money is raised, \$50,000 will be donated to the Women's Residence Fund of the Alumnae Association for the erection of the Women's Residence, on University Avenue. As the Alumnae already hold \$36,000, besides property, this will make possible a fine Levana Home. The Registrar, G. Y. Chown, has started the fund with a \$50,000 subscription.

Dr. Hugh Pedley, of Montreal, was the speaker at Convocation on Sunday. He came to Queen's with the reputation of an eminent scholar. To his estimate, his hearers added, and a magnetic preacher.

The Alma Mater Society will undertake a War Relief Fund Campaign in aid of the following funds: Canadian Red Cross Society, American and Syrian Relief, Serbian Relief, The Prisoners of War Society, and The Navy League of Canada.

The Sophomore Year won the debate in the semi-finals, upholding:—"Resolved, that Trade Unions as they now exist are beneficial to society in Canada."

Queen's Intermediate O. H. A. team lost, in an inglorious deluge to Depot Batteries, in the semi-finals of their circuit, by 22-2.

The Seniors sprang a surprise by defeating St. Pats. on Toronto ice, by a score of 9-7, after fans had placed their money on the Irish, even in the second period. They meet the Crescents on Friday, Feb. 1st.

The Boxing, Fencing and Wrestling Club have reorganized, with Prof. MacDonald as Hon. Pres.

The Alma Mater is leaving the whole Rush question to investigation by its own committee. The Society will give its ruling upon receipt of their report. It is understood that the Board of Trustees is also working on an initiation scheme, and discussion will likely burst upon the Campus, over this matter.

The Y.M.C.A., the Y.W.C.A., the Q.U.M.A., and the S.V.B., held a successful week-end conference with Dr. Jessie Allyn, India; Dr. Taylor, China, and Mr. Clarke, Montreal, as speakers.

Three special terms of summer school work are being arranged by the administration of Ohio University for the coming summer. A special term beginning on April 29, will be given without any charges for registration.

1919 ANNUAL NOTICE.

Once more those in charge of the Junior Annual wish to draw the attention of their fellow-students to the pressing necessity of having all reading matter in promptly on time. The last date fixed by the Annual Board for receiving such matter is the 8th of February. In order to give those working on the publication anything like a fair chance to make a success of it, it will be absolutely imperative for secretaries of clubs and societies to see that the "write-ups" for these activities are in the hands of the Board not later than the appointed date.

While the production of the Annual is peculiarly the duty of the Junior Year, it should be felt by all the undergraduates that they are interested in its success only less than those actually engaged in its publication. The Annual should be considered as much a McGill affair as the Daily; everybody should feel the greatest interest in it. It is only thus that the Magazine can be made a thorough success.

Let February 8th, then, see the last consignment of reading matter in, and the Board will be able to go ahead with their work in the confidence that they have behind them the whole of the undergraduate body.

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NOTICES

DATE CHANGED FOR TRACK CLUB PICTURE.

Owing to the fact that practically all the college clubs are having their pictures taken at the present time, it has been found necessary to advance the date for taking the picture of the Track Club, until Saturday afternoon, February 2, at one o'clock. The following men are requested to be on hand:

Hillier, Sutherland, Block, Cassidy, Loughery, Windsor, Hodgson, Boucher, Rothschild and Leavitt.

Come, Saturday, at one o'clock, and bring your track suit.

CHEMICAL SOCIETY.

Mr. O. Bryant, of the Forest Products Laboratory of Canada, will address the next meeting of the McGill Chemical Society on Friday, Feb. 1st, at 5 o'clock. The subject is to be "The Waste Sulphite Liquor Problem," and all who may be interested are invited to attend.

MANDOLIN CLUB NOTICE.

The Mandolin Club will hold a practice at Peate's Studio, on Monday next, at 7.30 p.m. A good turn-out is requested, because negotiations are now in progress with Macdonald College for the annual visit of the Mandolin Club, which will probably take place next month.

CANDIDATES IN READING CONTEST.

At the earliest possible date, the names of candidates for the Chester MacNaughton Reading Contest are required. Leave names addressed to the Secretary of the "Lit." L. J. C. Heeney, on the Union letter board.

JEST TALK

—By Jello

French Prof: "Lettre" is feminine. Bright One: Peculiar—I thought it was mail.

President of Freshman Class (at meeting): "Order, Order." Voice from Audience: "Two eggs—one."

Prof.: Young man, you haven't been at lectures for some time. Frosh: I have been very sick, sir. Prof.: But I saw you on a street car only the other day. Frosh: Oh, yes, sir; that was the time I was going for the doctor.

UNGRATEFUL.

I surely do my very best, To write this dope for you; But still you seem to always laugh At everything I do.

FOR OUR YOUNGER READERS.

I'm saving buffalo nickels now, That isn't so absurd; I've only done it for a week, And now I've quite a herd.

Each fellow thinks his college the best because he did it the honour to go to it.

OH!

She: "What kind of dances do you like best?" He: "High-balls."

THE PHARMACY STUDENT.

There is an old timer named Spencer. In time he will be a dispenser. He laddies out pills and syrup of squills. He's small, but his tongue is immense, sir.

A YEAR AGO TO-DAY.

Principal Peterson's Report of Session, in which the Honour Roll of the University is prominent, made public.

Harry Pitts elected senior basketball captain.

Mr. Lovell Murray addresses Y. W. C. A. in Common Room of R. V. C. on "The Bearing of the War on the World Wide Programme of Christianity."

Chemistry results of First Year Medicine announced.

Students' Council decide in favour of a Routers' Club.

CAPT. GEO. VILBERT DOUGLAS.

Word has been received that Capt. Geo. Vilbert Douglas, of the Department of Chemical Engineering in the Faculty of Applied Science, has received the Military Cross.

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